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**COMBINING AND  
INDIVIDUAL FUND  
FINANCIAL STATEMENTS  
AND SCHEDULES  
NON-MAJOR FUNDS**

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**STATE OF MAINE**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS - BY FUND TYPE**

June 30, 2005  
(Expressed in Thousands)

				<u>Totals</u>
	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Permanent Funds</u>	<u>Other Governmental Funds</u>
<b>Assets</b>				
Current Assets:				
Equity in Treasurer's Cash Pool	\$ 152	\$ -	\$ -	\$ 152
Investments	56,683	-	11,247	67,930
Restricted Assets:				
Restricted Equity in Treasurer's Cash Pool	-	14,911	-	14,911
Restricted Deposits and Investments	-	37,550	-	37,550
Due from Component Units	-	782	-	782
Total Current Assets	<u>56,835</u>	<u>53,243</u>	<u>11,247</u>	<u>121,325</u>
Noncurrent Assets:				
Equity in Treasurer's Cash Pool	9	-	-	9
Restricted Assets:				
Restricted Equity in Treasurer's Cash Pool	-	885	-	885
Total Noncurrent Assets	<u>9</u>	<u>885</u>	<u>-</u>	<u>894</u>
Total Assets	<u>\$ 56,844</u>	<u>\$ 54,128</u>	<u>\$ 11,247</u>	<u>\$ 122,219</u>
<b>Liabilities and Fund Balances</b>				
Current Liabilities:				
Accounts Payable	\$ -	\$ 1,314	\$ -	\$ 1,314
Due to Component Units	-	3,717	-	3,717
Total Current Liabilities	<u>-</u>	<u>5,031</u>	<u>-</u>	<u>5,031</u>
Total Liabilities	<u>-</u>	<u>5,031</u>	<u>-</u>	<u>5,031</u>
Fund Balances:				
Reserved				
Continuing Appropriations	175	-	-	175
Capital Projects	-	49,097	-	49,097
Permanent Trusts	-	-	11,247	11,247
Other	56,669	-	-	56,669
Total Fund Balances	<u>56,844</u>	<u>49,097</u>	<u>11,247</u>	<u>117,188</u>
Total Liabilities and Fund Balances	<u>\$ 56,844</u>	<u>\$ 54,128</u>	<u>\$ 11,247</u>	<u>\$ 122,219</u>

**STATE OF MAINE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**NON-MAJOR GOVERNMENTAL FUNDS - BY FUND TYPE**

Fiscal Year Ended June 30, 2005  
(Expressed in Thousands)

	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Permanent Funds</u>	<u>Totals Other Governmental Funds</u>
Revenues:				
Investment Income	\$ 5,000	\$ -	\$ 1,071	\$ 6,071
Miscellaneous Revenue	-	40	-	40
Total Revenues	<u>5,000</u>	<u>40</u>	<u>1,071</u>	<u>6,111</u>
Expenditures:				
Governmental Support & Operations	105	8,745	-	8,850
Economic Development & Workforce Training	-	9,841	-	9,841
Education	-	32,309	-	32,309
Health and Human Services	-	533	-	533
Natural Resources Development & Protection	-	15,895	-	15,895
Justice and Protection	-	228	-	228
Arts, Heritage, and Cultural Enrichment	-	1,651	-	1,651
Transportation, Safety & Development	-	33,868	-	33,868
Total Expenditures	<u>105</u>	<u>103,070</u>	<u>-</u>	<u>103,175</u>
Revenue over (under) Expenditures	<u>4,895</u>	<u>(103,030)</u>	<u>1,071</u>	<u>(97,064)</u>
Other Financing Sources (Uses):				
Transfers from Other Funds	-	300	-	300
Transfers to Other Funds	(4,745)	(13,181)	-	(17,926)
Other	-	6,800	-	6,800
Bonds Issued	-	137,525	-	137,525
Net Other Finance Sources (Uses)	<u>(4,745)</u>	<u>131,444</u>	<u>-</u>	<u>126,699</u>
Revenue and Other Sources over (under) Expenditures and Other Uses	<u>150</u>	<u>28,414</u>	<u>1,071</u>	<u>29,635</u>
Fund Balances at Beginning of Year	<u>56,694</u>	<u>20,683</u>	<u>10,176</u>	<u>87,553</u>
Fund Balances at End of Year	<u>\$ 56,844</u>	<u>\$ 49,097</u>	<u>\$ 11,247</u>	<u>\$ 117,188</u>



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# NON-MAJOR GOVERNMENTAL FUNDS

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## Special Revenue Funds

Learning Technology Fund – This fund accounts for funds dedicated by the Legislature and by other private and public sources for the advancement of learning technology for elementary and secondary students in Maine.

Baxter Park Fund – This fund accounts for a gift to the State of Maine by former Governor Baxter, which

allows for the principal and interest to be used to purchase public reserved lands. Interest income may also be used for operations of the Baxter State Park.

Revenue on Permanent Funds Fund – This fund accounts for expendable earnings on permanent fund balances.

## Capital Projects Funds

General Bond Fund – This fund accounts for the acquisition or construction of major capital facilities, other than highways and bridges that are financed primarily from proceeds of general obligation bonds.

The State also includes proceeds from bond issues for purposes other than construction of major capital facilities in this fund.

## Permanent Funds

Baxter Park Trust Fund – This fund accounts for a gift to the State of Maine by former Governor Baxter, calling for principal to be maintained intact and income to be used for park operations.

Other Trust Funds – These funds are comprised of numerous small Permanent Funds, the income from which may be used for specified purposes.

# STATE OF MAINE

## COMBINING BALANCE SHEET

### NON-MAJOR SPECIAL REVENUE FUNDS

June 30, 2005  
(Expressed in Thousands)

	<u>Learning Technology Fund</u>	<u>Baxter Park</u>	<u>Revenue on Permanent Funds</u>	<u>Totals Special Revenue Funds</u>
<b>Assets</b>				
Current Assets:				
Equity in Treasurer's Cash Pool	\$ -	\$ -	\$ 152	\$ 152
Investments	-	56,683	-	56,683
Total Current Assets	<u>-</u>	<u>56,683</u>	<u>152</u>	<u>56,835</u>
Noncurrent Assets:				
Equity in Treasurer's Cash Pool	-	-	9	9
Total Noncurrent Assets	<u>-</u>	<u>-</u>	<u>9</u>	<u>9</u>
Total Assets	<u>\$ -</u>	<u>\$ 56,683</u>	<u>\$ 161</u>	<u>\$ 56,844</u>
<b>Liabilities and Fund Balances</b>				
Current Liabilities:	\$ -	\$ -	\$ -	\$ -
Total Current Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:				
Reserved				
Continuing Appropriations	-	-	175	175
Other	-	56,683	(14)	56,669
Total Fund Balances	<u>-</u>	<u>56,683</u>	<u>161</u>	<u>56,844</u>
Total Liabilities and Fund Balances	<u>\$ -</u>	<u>\$ 56,683</u>	<u>\$ 161</u>	<u>\$ 56,844</u>

**STATE OF MAINE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**

Fiscal Year Ended June 30, 2005  
(Expressed in Thousands)

	<u>Learning Technology Fund</u>	<u>Baxter Park</u>	<u>Revenue on Permanent Funds</u>	<u>Totals Special Revenue Funds</u>
<b>Revenues:</b>				
Investment Income	\$ 29	\$ 4,590	\$ 381	\$ 5,000
Total Revenues	<u>29</u>	<u>4,590</u>	<u>381</u>	<u>5,000</u>
<b>Expenditures</b>				
Governmental Support & Operations	-	-	105	105
Total Expenditures	<u>-</u>	<u>-</u>	<u>105</u>	<u>105</u>
Revenue over (under) Expenditures	<u>29</u>	<u>4,590</u>	<u>276</u>	<u>4,895</u>
Other Financing Sources (Uses):				
Transfer to Other Funds	<u>(2,753)</u>	<u>(1,702)</u>	<u>(290)</u>	<u>(4,745)</u>
Net Other Finance Sources (Uses)	<u>(2,753)</u>	<u>(1,702)</u>	<u>(290)</u>	<u>(4,745)</u>
Revenues and Other Sources over (under) Expenditures and Other Uses	<u>(2,724)</u>	<u>2,888</u>	<u>(14)</u>	<u>150</u>
Fund Balances at Beginning of Year	<u>2,724</u>	<u>53,795</u>	<u>175</u>	<u>56,694</u>
Fund Balances at End of Year	<u>\$ -</u>	<u>\$ 56,683</u>	<u>\$ 161</u>	<u>\$ 56,844</u>

# STATE OF MAINE

## BALANCE SHEET

### NON-MAJOR CAPITAL PROJECTS FUND

June 30, 2005  
(Expressed in Thousands)

	<b>General Bond Fund</b>
<b>Assets</b>	
Current Assets:	
Restricted Assets:	
Restricted Equity in Treasurer's Cash Pool	\$ 14,911
Restricted Deposits and Investments	37,550
Due from Component Units	782
Total Current Assets	<u>53,243</u>
Noncurrent Assets:	
Restricted Assets:	
Restricted Equity in Treasurer's Cash Pool	885
Total Noncurrent Assets	<u>885</u>
Total Assets	<u><u>\$ 54,128</u></u>
<b>Liabilities and Fund Balances</b>	
Current Liabilities:	
Accounts Payable	\$ 1,314
Due to Component Units	3,717
Total Current Liabilities	<u>5,031</u>
Long-Term Liabilities:	
Total Long-Term Liabilities	<u>-</u>
Total Liabilities	<u>5,031</u>
Fund Balances:	
Reserved	
Capital Projects	49,097
Total Fund Balances	<u>49,097</u>
Total Liabilities and Fund Balances	<u><u>\$ 54,128</u></u>

# STATE OF MAINE

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

### NON-MAJOR CAPITAL PROJECTS FUND

Fiscal Year Ended June 30, 2005  
(Expressed in Thousands)

	<u>General Bond Fund</u>
<b>Revenues:</b>	
Miscellaneous Revenue	\$ 40
Total Revenues	<u>40</u>
<b>Expenditures</b>	
Current:	
Governmental Support & Operations	8,745
Economic Development & Workforce Training	9,841
Education	32,309
Health and Human Services	533
Natural Resources Development & Protection	15,895
Justice and Protection	228
Arts, Heritage & Cultural Enrichment	1,651
Transportation, Safety & Development	<u>33,868</u>
Total Expenditures	<u>103,070</u>
Revenue over (under) Expenditures	<u>(103,030)</u>
Other Financing Sources (Uses):	
Transfers from Other Funds	300
Transfers to Other Funds	(13,181)
Other	6,800
Bonds Issued	<u>137,525</u>
Net Other Finance Sources (Uses)	<u>131,444</u>
Revenues and Other Sources over (under)	
Expenditures and Other Uses	<u>28,414</u>
Fund Balances at Beginning of Year	<u>20,683</u>
Fund Balances at End of Year	<u><u>\$ 49,097</u></u>

# STATE OF MAINE

## COMBINING BALANCE SHEET

### NON-MAJOR PERMANENT FUNDS

June 30, 2005  
(Expressed in Thousands)

	<u>Baxter Trust</u>	<u>Other Trusts</u>	<u>Totals Permanent Funds</u>
<b>Assets</b>			
Investments	\$ 4,617	\$ 6,630	\$ 11,247
Total Assets	<u>\$ 4,617</u>	<u>\$ 6,630</u>	<u>\$ 11,247</u>
<b>Fund Balances</b>			
Reserved: Permanent Trusts	<u>\$ 4,617</u>	<u>\$ 6,630</u>	<u>\$ 11,247</u>

# STATE OF MAINE

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

### NON-MAJOR PERMANENT FUNDS

Fiscal Year Ended June 30, 2005  
(Expressed in Thousands)

	<u>Baxter Trust</u>	<u>Other Trusts</u>	<u>Totals Permanent Funds</u>
Revenues:			
Investment Income (Loss)	\$ 166	\$ 905	\$ 1,071
Total Revenues	<u>166</u>	<u>905</u>	<u>1,071</u>
Expenditures			
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Revenues over Expenditures	<u>166</u>	<u>905</u>	<u>1,071</u>
Net Other Finance Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and Other Sources over Expenditures and Other Uses	<u>166</u>	<u>905</u>	<u>1,071</u>
Fund Balances at Beginning of Year	<u>4,451</u>	<u>5,725</u>	<u>10,176</u>
Fund Balances at End of Year	<u><u>\$ 4,617</u></u>	<u><u>\$ 6,630</u></u>	<u><u>\$ 11,247</u></u>



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# NON-MAJOR ENTERPRISE FUNDS

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Lottery Fund – This fund was established to account for all operations of the Maine State Lottery. This includes the Tri-State Lotto Commission and the Multi-State Lottery Association. The Tri-State Lotto Commission was established in 1985 and is a joint venture between the States of Maine, New Hampshire, and Vermont. The Commission is authorized and empowered to promulgate rules and regulations regarding the conduct of lottery games, including the prices of tickets, the number and size of prizes for winning tickets, and the licensing of agents. The Multi-State Lottery Association was established in July 2004 and is authorized to initiate, promulgate, administer and carry out one or more lottery product offerings.

Maine Military Authority Fund – This fund was created for the purpose of operating the Maine Readiness Sustainment Maintenance Center. The Center maintains, rebuilds, repairs, stores and manufactures equipment for the United States Departments of Defense, Army, Air Force, Navy and Treasury.

Seed Potato Board Fund – This fund accounts for the growing of nuclear seed for sale to potato growers, for research in disease control, and the development of new product varieties.

State Airport Fund – This fund accounts for all operations and maintenance of the Maine State Airport. The State, through the Department of Transportation, entered into a lease/purchase agreement with the City of Augusta to operate and eventually own the airport.

Marine Ports Fund – This fund is used to account for the operation and maintenance of port facilities within the jurisdiction of the Department of Transportation.

State Ferry Service Fund – This fund accounts for the operation of ferry services between the mainland and various islands for the purpose of transporting vehicles, freight, and passengers to and from those islands.

Prison Industries Fund – This fund accounts for a self-supporting program of job training through the employment of inmates in manufacturing and selling products.

Community Industrial Building Fund – This fund is used to assist a local development corporation to construct a community industrial building by lending money when the project can reasonably be expected to create new employment. Preference is given to projects in economically deprived areas.

Dirigo Health Agency - This fund was created to arrange for the provision of comprehensive, affordable health care coverage to eligible small employers, including the self-employed, their employees and dependents, and individuals on a voluntary basis.

**STATE OF MAINE**  
**COMBINING STATEMENT OF NET ASSETS**  
**NON-MAJOR ENTERPRISE FUNDS**

June 30, 2005  
(Expressed in Thousands)

	<b>Lottery</b>	<b>Maine Military Authority</b>	<b>Seed Potato</b>	<b>Airport</b>
<b>Assets</b>				
Current Assets:				
Equity in Treasurer's Cash Pool	\$ 7	\$ -	\$ -	\$ 202
Cash and Short-Term Investments	750	-	1	-
Inventories	-	-	1	-
Receivables, Net of Allowance for Uncollectibles:				
Other Receivable	18,900	1,543	97	-
Due from Other Funds	-	3,459	-	-
Other Current Assets	-	4	-	-
Total Current Assets	<u>19,657</u>	<u>5,006</u>	<u>99</u>	<u>202</u>
Noncurrent Assets:				
Equity in Treasurer's Cash Pool	-	-	-	12
Capital Assets - Net of Depreciation	<u>17</u>	<u>1,926</u>	<u>635</u>	<u>4,016</u>
Total Noncurrent Assets	<u>17</u>	<u>1,926</u>	<u>635</u>	<u>4,028</u>
Total Assets	<u>19,674</u>	<u>6,932</u>	<u>734</u>	<u>4,230</u>
<b>Liabilities</b>				
Current Liabilities:				
Accounts Payable	1,142	2,108	-	76
Accrued Payroll	50	864	15	-
Due to Other Funds	5,140	5,204	23	-
Current Portion of Long-Term Obligations:				
Compensated Absences	24	8	-	-
Deferred Revenue	303	-	-	-
Other Accrued Liabilities	<u>12,376</u>	<u>-</u>	<u>30</u>	<u>-</u>
Total Current Liabilities	<u>19,035</u>	<u>8,184</u>	<u>68</u>	<u>76</u>
Long-Term Liabilities:				
Compensated Absences	<u>87</u>	<u>63</u>	<u>-</u>	<u>-</u>
Total Long-Term Liabilities	<u>87</u>	<u>63</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>19,122</u>	<u>8,247</u>	<u>68</u>	<u>76</u>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	17	1,926	635	4,016
Unrestricted	<u>535</u>	<u>(3,241)</u>	<u>31</u>	<u>138</u>
Total Net Assets	<u>\$ 552</u>	<u>\$ (1,315)</u>	<u>\$ 666</u>	<u>\$ 4,154</u>

<b>Marine Ports</b>	<b>Ferry Service</b>	<b>Prison Industries</b>	<b>Community Industrial Building</b>	<b>Dirigo Health</b>	<b>Totals Other Enterprise Funds</b>
\$ 802	\$ 60	\$ 239	\$ -	\$ 37,826	\$ 39,136
-	3	3	-	-	757
-	257	581	-	-	839
205	152	27	-	19	20,943
-	14	10	-	-	3,483
-	-	-	-	2,611	2,615
<u>1,007</u>	<u>486</u>	<u>860</u>	<u>-</u>	<u>40,456</u>	<u>67,773</u>
48	4	14	-	2,245	2,323
<u>22,740</u>	<u>20,607</u>	<u>20</u>	<u>-</u>	<u>-</u>	<u>49,961</u>
<u>22,788</u>	<u>20,611</u>	<u>34</u>	<u>-</u>	<u>2,245</u>	<u>52,284</u>
<u>23,795</u>	<u>21,097</u>	<u>894</u>	<u>-</u>	<u>42,701</u>	<u>120,057</u>
-	166	26	-	108	3,626
-	251	17	-	38	1,235
-	13	17	-	500	10,897
-	24	-	-	-	56
-	-	-	-	389	692
-	-	-	-	-	12,406
<u>-</u>	<u>454</u>	<u>60</u>	<u>-</u>	<u>1,035</u>	<u>28,912</u>
-	177	-	-	-	327
<u>-</u>	<u>177</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>327</u>
-	631	60	-	1,035	29,239
22,740	20,607	20	-	-	49,961
<u>1,055</u>	<u>(141)</u>	<u>814</u>	<u>-</u>	<u>41,666</u>	<u>40,857</u>
<u>\$ 23,795</u>	<u>\$ 20,466</u>	<u>\$ 834</u>	<u>\$ -</u>	<u>\$ 41,666</u>	<u>\$ 90,818</u>

**STATE OF MAINE**  
**COMBINING STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGES IN FUND NET ASSETS**  
**NON-MAJOR ENTERPRISE FUNDS**

June 30, 2005  
(Expressed in Thousands)

	<u>Lottery</u>	<u>Maine Military Authority</u>	<u>Seed Potato</u>	<u>Airport</u>
<b>Operating Revenues</b>				
Charges for Services	\$ 211,875	\$ 46,450	\$ 540	\$ 120
Miscellaneous Revenues	-	27	11	-
Total Operating Revenues	<u>211,875</u>	<u>46,477</u>	<u>551</u>	<u>120</u>
<b>Operating Expenses</b>				
General Operations	161,685	50,760	557	459
Depreciation	6	148	53	433
Total Operating Expenses	<u>161,691</u>	<u>50,908</u>	<u>610</u>	<u>892</u>
Operating Income (Loss)	<u>50,184</u>	<u>(4,431)</u>	<u>(59)</u>	<u>(772)</u>
<b>Nonoperating Revenues (Expenses)</b>				
Other Nonoperating Revenues (Expenses)- net	<u>90</u>	<u>-</u>	<u>2</u>	<u>5</u>
Total Nonoperating Revenues (Expenses)	<u>90</u>	<u>-</u>	<u>2</u>	<u>5</u>
Income (Loss) Before Capital Contributions, Transfers and Special Items	<u>50,274</u>	<u>(4,431)</u>	<u>(57)</u>	<u>(767)</u>
<b>Capital Contributions, Transfers and Special Items</b>				
Capital Contributions from Other Funds	-	-	-	13
Transfers from (to) Other Funds	<u>(49,802)</u>	<u>294</u>	<u>(11)</u>	<u>228</u>
Total Capital Contributions, Transfers In (Out) and Special Items	<u>(49,802)</u>	<u>294</u>	<u>(11)</u>	<u>241</u>
Change in Net Assets	472	(4,137)	(68)	(526)
Total Net Assets - Beginning of Year ( As Restated)	<u>80</u>	<u>2,822</u>	<u>734</u>	<u>4,680</u>
Total Net Assets - End of Year	<u>\$ 552</u>	<u>\$ (1,315)</u>	<u>\$ 666</u>	<u>\$ 4,154</u>

<b>Marine Ports</b>	<b>Ferry Service</b>	<b>Prison Industries</b>	<b>Community Industrial Building</b>	<b>Dirigo Health</b>	<b>Totals Other Enterprise Funds</b>
\$ 413	\$ 3,632	\$ 1,579	\$ -	\$ 5,216	\$ 269,825
-	-	1	39	-	78
413	3,632	1,580	39	5,216	269,903
487	6,404	1,492	-	13,587	235,431
1,342	1,424	5	-	-	3,411
1,829	7,828	1,497	-	13,587	238,842
(1,416)	(4,196)	83	39	(8,371)	31,061
14	236	6	-	-	353
14	236	6	-	-	353
(1,402)	(3,960)	89	39	(8,371)	31,414
-	181	-	-	-	194
100	2,346	(35)	-	(2,137)	(49,017)
100	2,527	(35)	-	(2,137)	(48,823)
(1,302)	(1,433)	54	39	(10,508)	(17,409)
25,097	21,899	780	(39)	52,174	108,227
<u>\$ 23,795</u>	<u>\$ 20,466</u>	<u>\$ 834</u>	<u>\$ -</u>	<u>\$ 41,666</u>	<u>\$ 90,818</u>

**STATE OF MAINE**  
**COMBINING STATEMENT OF CASH FLOWS**  
**NON-MAJOR ENTERPRISE FUNDS**

June 30, 2005  
(Expressed in Thousands)

	<u>Lottery</u>	<u>Maine Military Authority</u>	<u>Seed Potato</u>	<u>Airport</u>
<b>Cash Flows from Operating Activities</b>				
Receipts from Customers and Users	\$ 208,537	\$ 43,721	\$ 500	\$ 120
Payments to Prize Winners	(128,902)	-	-	-
Payments to Suppliers	(28,441)	(25,478)	(149)	(383)
Payments to Employees	(1,475)	(18,759)	(406)	-
Net Cash Provided (Used) by Operating Activities	49,719	(516)	(55)	(263)
Operating Transfers in	476	369		228
Operating Transfers out	(50,278)	(75)	(11)	-
Net Cash Provided (Used) by Noncapital Financing Activities	(49,802)	294	(11)	228
<b>Cash Flows from Capital and Related Financing Activities</b>				
Payments for Acquisition of Capital Assets	-	(770)	(36)	(1)
Proceeds from Sale of Capital Assets	-	-	-	-
Net Cash Provided (Used) by Capital Financing Activities	-	(770)	(36)	(1)
<b>Cash Flows from Investing Activities</b>				
Interest Revenue	90	-	2	5
Payments to Purchase Investments	-	-	-	-
Proceeds from Sale of Investments	-	-	-	-
Net Cash Provided (Used) by Investing Activities	90	-	2	5
Net Increase (Decrease) in Cash/Cash Equivalents	7	(992)	(100)	(31)
Cash/Cash Equivalents - Beginning of Year	750	992	101	245
Cash/Cash Equivalents - End of Year	\$ 757	\$ -	\$ 1	\$ 214
<b>Reconciliation of Operating Income (Loss) to Net Cash Used by Operating Activities</b>				
Operating Income (Loss)	\$ 50,184	\$ (4,431)	\$ (59)	\$ (772)
<b>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities</b>				
Depreciation Expense	6	148	53	433
Decrease (Increase) in Assets & Liabilities:				
Accounts Receivable	(3,338)	(1,543)	(76)	-
Interfund Balances	516	3,777	48	-
Inventories	-	-	-	-
Accounts Payable	104	1,065	(33)	76
Accrued Payroll Expenses	9	400	15	-
Change in Compensated Absences	21	71	-	-
Other Accruals	2,217	(3)	(3)	-
Total Adjustments	(465)	3,915	4	509
Net Cash Provided (Used) by Operating Activities	\$ 49,719	\$ (516)	\$ (55)	\$ (263)
<b>Non Cash Investing, Capital and Financing Activities</b>				
Contributed Capital Assets	-	-	-	\$ 13

						Totals Other Enterprise Funds
Marine Ports	Ferry Service	Prison	Community Industrial Building	Dirigo Health		
\$ 413	\$ 3,608	\$ 1,574	\$ 39	\$ 5,197	\$	263,709
-	-	-	-	-		(128,902)
(487)	(2,044)	(1,225)	(39)	(14,140)		(72,386)
-	(4,294)	(241)	-	(1,023)		(26,198)
(74)	(2,730)	108	-	(9,966)		36,223
100	2,409	-	-	-		3,582
-	(63)	(35)	-	(2,137)		(52,599)
100	2,346	(35)	-	(2,137)		(49,017)
-	-	-	-	-		(807)
340	1	1	-	-		342
340	1	1	-	-		(465)
14	236	6	-	-		353
-	-	-	-	-		-
-	-	-	-	-		-
14	236	6	-	-		353
380	(147)	80	-	(12,103)		(12,906)
470	214	176	-	52,174		55,122
\$ 850	\$ 67	\$ 256	\$ -	\$ 40,071	\$	42,216
\$ (1,416)	\$ (4,196)	\$ 83	\$ 39	\$ (8,371)	\$	31,061
1,342	1,424	5	-	-		3,411
-	(12)	(10)	-	(19)		(4,998)
-	1	21	-	500		4,863
-	(4)	11	-	-		7
-	3	(19)	-	108		1,304
-	40	17	-	38		519
-	14	-	-	-		106
-	-	-	(39)	(2,222)		(50)
1,342	1,466	25	(39)	(1,595)		5,162
\$ (74)	\$ (2,730)	\$ 108	\$ -	\$ (9,966)	\$	36,223
-	\$ 181	-	-	-	\$	194



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# INTERNAL SERVICE FUNDS

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Motor Transport Service Fund – This fund accounts for all the equipment and vehicle operations of the Department of Transportation.

Postal, Printing and Supply Fund – This fund accounts for the purchase of general office supplies, materials and photocopiers required by any State department or agency, the purchase of and contract for all postal and mailing services, duplicating needs, and the acquisition and disposition of State and federal surplus property. This fund is also used to administer the State's Procurement Card Program.

Information Services Fund – This fund accounts for the costs of providing information services in data processing and telecommunications and for coordinating data processing services including computer operations, programming and applications systems development, technical support and networking services.

Risk Management Fund – This fund accounts for resources generated and used to provide insurance advice and services for all forms of insurance except health and workers' compensation. This includes insurance for automobile, fire, liability and any other type of coverage that may be necessary to protect the State against financial loss.

Workers' Compensation Fund – This fund accounts for resources generated and used to provide workers' compensation advice and insurance services.

Central Fleet Management Fund – This fund accounts for the cost of administering a uniform program for the operation and maintenance of all State vehicles except those of the Department of Transportation and Public Safety.

Leased Space Fund – This fund accounts for State facilities leasing activities and maintains records of State agency property, leasing needs and all available space owned, leased and potentially available for lease.

Revenue Services Fund – This fund accounts for the resources generated and used to provide up-to-date information to facilitate compliance with Maine tax law and to help reduce common mistakes in filing tax forms.

Retiree Health Insurance Fund – This fund accounts for post retirement health care premiums and benefits for most retired state employees and Legislators, and for a portion of the premiums for teachers.

Employee Health Insurance Fund – This fund accounts for health care premiums and benefits for most state employees.

Statewide Radio & Network System Fund – This fund accounts for resources generated and used to acquire, expand, upgrade and replace a statewide radio and network system for use by State agencies.

Governmental Facilities Authority Fund – This fund includes the operations of the Maine Governmental Facilities Authority, a blended component unit. The Authority was created to assist in the financing, equipping, improvement, reconstruction, acquisition, and construction of additions to structures designed for use as a court facility, State office or State activity space.

**STATE OF MAINE**  
**COMBINING STATEMENT OF NET ASSETS**  
**INTERNAL SERVICE FUNDS**

June 30, 2005  
(Expressed in Thousands)

	Motor Transport Service	Postal Printing & Supply	Information Services	Risk Management
<b>Assets</b>				
Current Assets:				
Equity in Treasurer's Cash Pool	\$ 9,398	\$ -	\$ 5,926	\$ 14,234
Cash and Short-Term Investments	1	1	-	-
Cash with Fiscal Agent	714	-	-	-
Restricted Assets:				
Restricted Deposits and Investments	-	-	-	-
Inventories	2,939	966	-	-
Receivables, Net of Allowance for Uncollectibles:				
Loans Receivable	-	-	-	-
Other Receivable	2	40	56	17
Due from Other Funds	2,144	2,852	7,030	916
Other Current Assets	1	50	604	261
Total Current Assets	15,199	3,909	13,616	15,428
Noncurrent Assets				
Equity in Treasurer's Cash Pool	557	-	352	845
Receivables, Net of Allowance for Uncollectibles:				
Loans Receivable	-	-	-	-
Capital Assets - Net of Depreciation	33,988	24	3,974	-
Total Noncurrent Assets	34,545	24	4,326	845
Total Assets	49,744	3,933	17,942	16,273
<b>Liabilities</b>				
Current Liabilities:				
Accounts Payable	1,226	1,565	5,732	-
Accrued Payroll	611	78	397	11
Due to Other Governments	-	-	-	-
Due to Other Funds	63	1,377	87	49
Due to Component Units	-	-	-	-
Current Portion of Long-Term Obligations:				
Certificates of Participation and Other Financing Arrangements	1,719	-	605	-
Revenue Bonds Payable	-	-	-	-
Obligations Under Capital Leases	-	-	-	-
Claims Payable	-	-	-	-
Compensated Absences	56	13	109	19
Deferred Revenue	-	-	10	304
Other Accrued Liabilities	31	-	4	-
Total Current Liabilities	3,706	3,033	6,944	383
Long-Term Liabilities:				
Working Capital Advances Payable	-	111	-	-
Deferred Revenue	-	-	-	-
Certificates of Participation and Other Financing Arrangements	2,641	-	390	-
Revenue Bonds Payable	-	-	-	-
Obligations Under Capital Leases	-	-	-	-
Claims Payable	-	-	-	3,547
Compensated Absences	421	110	569	-
Total Long-Term Liabilities	3,062	221	959	3,547
Total Liabilities	6,768	3,254	7,903	3,930
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	29,628	24	2,979	-
Restricted for:				
Other Purposes	-	-	-	-
Unrestricted	13,348	655	7,060	12,343
Total Net Assets	\$ 42,976	\$ 679	\$ 10,039	\$ 12,343

								Totals
Workers' Compensation	Central Fleet Management	Leased Space	Revenue Services	Retiree Health Insurance	Employee Health Insurance	Statewide Radio & Network System	Governmental Facilities Authority	Internal Service Funds
\$ 17,065	\$ -	\$ -	\$ 499	\$ 39,820	\$ 23,872	\$ 19	\$ -	\$ 110,833
-	1	-	-	-	-	-	-	3
-	290	-	-	-	-	-	-	1,004
-	-	-	-	-	-	-	3,203	3,203
-	35	-	-	-	-	-	-	3,940
-	-	-	-	-	-	-	12,245	12,245
-	21	-	-	4,784	17,221	-	2,199	24,340
802	997	141	-	2,203	38	-	-	17,123
464	-	-	-	-	14	-	-	1,394
18,331	1,344	141	499	46,807	41,145	19	17,647	174,085
1,013	-	-	31	2,364	1,417	1	-	6,580
-	-	-	-	-	-	-	177,325	177,325
-	12,627	36,115	-	-	-	-	-	86,728
1,013	12,627	36,115	31	2,364	1,417	1	177,325	270,633
19,344	13,971	36,256	530	49,171	42,562	20	194,972	444,718
534	231	104	-	426	12,570	-	14	22,402
38	28	6	-	-	20	-	-	1,189
-	-	-	-	-	-	-	749	749
74	803	43	-	30,081	3,435	-	-	36,012
-	-	-	-	4,126	-	-	-	4,126
-	3,958	-	-	-	-	-	-	6,282
-	-	-	-	-	-	-	12,245	12,245
-	-	5,833	-	-	-	-	-	5,833
7,890	-	-	-	6,980	14,288	-	-	29,158
42	32	3	-	-	39	-	-	313
-	-	-	-	-	-	-	45	359
-	65	-	-	-	-	-	2,303	2,403
8,578	5,117	5,989	-	41,613	30,352	-	15,356	121,071
-	-	-	-	-	-	-	-	111
-	-	-	-	-	-	-	1,081	1,081
-	4,317	-	-	-	-	-	-	7,348
-	-	-	-	-	-	-	177,325	177,325
-	-	34,072	-	-	-	-	-	34,072
45,453	-	-	-	-	-	-	-	49,000
-	-	-	-	-	-	-	-	1,100
45,453	4,317	34,072	-	-	-	-	178,406	270,037
54,031	9,434	40,061	-	41,613	30,352	-	193,762	391,108
-	4,352	(3,790)	-	-	-	-	-	33,193
-	-	-	-	-	-	20	-	20
(34,687)	185	(15)	530	7,558	12,210	-	1,210	20,397
\$ (34,687)	\$ 4,537	\$ (3,805)	\$ 530	\$ 7,558	\$ 12,210	\$ 20	\$ 1,210	\$ 53,610

**STATE OF MAINE**  
**COMBINING STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGES IN FUND NET ASSETS**  
**INTERNAL SERVICE FUNDS**

June 30, 2005  
(Expressed in Thousands)

	<b>Motor Transport Service</b>	<b>Postal Printing &amp; Supply</b>	<b>Information Services</b>	<b>Risk Management</b>
<b>Operating Revenues</b>				
Charges for Services	\$ 30,532	\$ 42,903	\$ 32,933	\$ 4,759
Assessments	-	-	-	-
Miscellaneous Revenues	52	-	-	-
Total Operating Revenues	<u>30,584</u>	<u>42,903</u>	<u>32,933</u>	<u>4,759</u>
<b>Operating Expenses</b>				
General Operations	21,862	42,993	32,715	2,694
Depreciation	6,611	32	1,754	-
Claims/Fees Expense	-	-	-	495
Other Operating Expenses	-	-	-	-
Total Operating Expenses	<u>28,473</u>	<u>43,025</u>	<u>34,469</u>	<u>3,189</u>
Operating Income (Loss)	<u>2,111</u>	<u>(122)</u>	<u>(1,536)</u>	<u>1,570</u>
<b>Nonoperating Revenues (Expenses)</b>				
Investment Revenue (Expense) - net	217	-	151	381
Interest Expense	(177)	-	(63)	-
Other Nonoperating Revenues (Expenses)- net	<u>(320)</u>	<u>-</u>	<u>7</u>	<u>-</u>
Total Nonoperating Revenues (Expenses)	<u>(280)</u>	<u>-</u>	<u>95</u>	<u>381</u>
Income (Loss) Before Capital Contributions, Transfers and Special Items	<u>1,831</u>	<u>(122)</u>	<u>(1,441)</u>	<u>1,951</u>
<b>Capital Contributions, Transfers and Special Items</b>				
Capital Contributions from Other Funds	-	-	-	-
Transfers from (to) Other Funds	1,165	246	760	34
Special Items	-	-	-	-
Total Capital Contributions, Transfers In (Out) and Special Items	<u>1,165</u>	<u>246</u>	<u>760</u>	<u>34</u>
Change in Net Assets	<u>2,996</u>	<u>124</u>	<u>(681)</u>	<u>1,985</u>
Total Net Assets - Beginning of Year	<u>39,980</u>	<u>555</u>	<u>10,720</u>	<u>10,358</u>
Total Net Assets - End of Year	<u>\$ 42,976</u>	<u>\$ 679</u>	<u>\$ 10,039</u>	<u>\$ 12,343</u>

								Totals
Workers' Compensation	Central Fleet Management	Leased Spaces	Revenue Services	Retiree Health Insurance	Employee Health Insurance	Statewide Radio & Network Systems	Governmental Facilities Authority	Internal Service Funds
\$ 14,042	\$ 8,045	\$ 20,335	\$ 136	\$ 73,017	\$ 144,691	\$ -	\$ 8,159	\$ 379,552
-	-	-	-	-	-	-	-	-
21	-	-	-	-	-	-	-	73
14,063	8,045	20,335	136	73,017	144,691	-	8,159	379,625
2,948	4,678	9,992	-	49,167	137,306	-	190	304,545
2	2,406	4,415	-	-	-	-	-	15,220
9,825	-	-	-	-	-	-	-	10,320
-	-	-	-	-	-	-	246	246
12,775	7,084	14,407	-	49,167	137,306	-	436	330,331
1,288	961	5,928	136	23,850	7,385	-	7,723	49,294
426	-	25	11	2,641	215	-	58	4,125
(10)	(233)	(6,412)	-	-	-	-	(7,633)	(14,528)
-	(301)	-	-	-	-	-	-	(614)
416	(534)	(6,387)	11	2,641	215	-	(7,575)	(11,017)
1,704	427	(459)	147	26,491	7,600	-	148	38,277
-	-	-	-	-	-	-	-	-
8,582	65	13	-	(3,546)	33	-	-	7,352
-	-	-	-	(105,711)	-	-	-	(105,711)
8,582	65	13	-	(109,257)	33	-	-	(98,359)
10,286	492	(446)	147	(82,766)	7,633	-	148	(60,082)
(44,973)	4,045	(3,359)	383	90,324	4,577	20	1,062	113,692
\$ (34,687)	\$ 4,537	\$ (3,805)	\$ 530	\$ 7,558	\$ 12,210	\$ 20	\$ 1,210	\$ 53,610

**STATE OF MAINE**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**

June 30, 2005  
(Expressed in Thousands)

	Motor Transport Service	Postal Printing & Supply	Information Services	Risk Management
<b>Cash Flows from Operating Activities</b>				
Receipts from Customers and Users	\$ 28,786	\$ 42,983	\$ 32,650	\$ 3,982
Payments to Suppliers	(10,173)	(40,806)	(18,060)	(3,004)
Payments to Employees	(11,233)	(2,435)	(11,948)	(308)
Net Cash Provided (Used) by Operating Activities	7,380	(258)	2,642	670
<b>Cash Flows from Noncapital Financing Activities</b>				
Operating Transfers In	1,316	271	1,335	36
Operating Transfers Out	(151)	(25)	(575)	(2)
Special Item - Return of Excess Equity				
Net Cash Provided (Used) by Noncapital Financing Activities	1,165	246	760	34
<b>Cash Flows from Capital and Related Financing Activities</b>				
Payments for Acquisition of Capital Assets	(4,130)	-	(2,646)	-
Proceeds From Financing Arrangements	1,500	-	-	-
Principal and Interest Paid on Financing Arrangements	(1,635)	-	(645)	-
Proceeds from Sale of Capital Assets	-	-	-	-
Net Cash Provided (Used) by Capital Financing Activities	(4,265)	-	(3,291)	-
<b>Cash Flows from Investing Activities</b>				
Interest Revenue	217	-	151	381
Payments to Purchase Investments	-	-	-	-
Proceeds from Sale of Investments	-	-	-	-
Net Cash Provided (Used) by Investing Activities	217	-	151	381
Net Increase (Decrease) in Cash/Cash Equivalents	4,497	(12)	262	1,085
Cash/Cash Equivalents - Beginning of Year	6,173	13	6,016	13,994
Cash/Cash Equivalents - End of Year	\$ 10,670	\$ 1	\$ 6,278	\$ 15,079
<b>Reconciliation of Operating Income (Loss) to Net Cash Used by Operating Activities</b>				
Operating Income (Loss)	\$ 2,111	\$ (122)	\$ (1,536)	\$ 1,570
<b>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities</b>				
Depreciation Expense	6,611	32	1,754	-
Decrease (Increase) in Assets				
Accounts Receivable	(1,357)	265	(181)	(721)
Interfund Balances	32	1,165	(62)	(147)
Inventories	(440)	(150)	-	-
Increase (Decrease) in Liabilities				
Accounts Payable	349	(1,408)	2,677	(5)
Accrued Payroll Expenses	49	4	77	1
Change in Compensated Absences	42	(2)	35	5
Other Accruals	(17)	(42)	(122)	(33)
Total Adjustments	5,269	(136)	4,178	(900)
Net Cash Provided (Used) by Operating Activities	\$ 7,380	\$ (258)	\$ 2,642	\$ 670
<b>Non Cash Investing, Capital and Financing Activities</b>				
Property Leased, Accrued, or Acquired	-	-	-	-

Workers' Compensation	Central Fleet Management	Leased Space	Revenue Services	Retiree Health Insurance	Employee Health Insurance	Statewide Radio & Network System	Governmental Facilities Authority	Totals Internal Service Funds
\$ 13,995	\$ 7,680	\$ 20,590	\$ 136	\$ 77,020	\$ 130,557	\$ -	\$ 16,560	\$ 374,939
(11,341)	(3,749)	(10,090)	-	(8,383)	(107,764)	-	(526)	(213,896)
<u>(885)</u>	<u>(706)</u>	<u>(189)</u>	<u>-</u>	<u>-</u>	<u>(515)</u>	<u>-</u>	<u>-</u>	<u>(28,219)</u>
<u>1,769</u>	<u>3,225</u>	<u>10,311</u>	<u>136</u>	<u>68,637</u>	<u>22,278</u>	<u>-</u>	<u>16,034</u>	<u>132,824</u>
-	72	14	-	-	38	-	-	3,082
(10)	(7)	(1)	-	(3,546)	(5)	-	-	(4,322)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(105,711)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(105,711)</u>
(10)	65	13	-	(109,257)	33	-	-	(106,951)
-	(2,356)	-	-	-	-	-	-	(9,132)
-	2,900	-	-	-	-	-	58,521	62,921
(10)	(3,663)	(10,933)	-	-	-	-	(74,534)	(91,420)
<u>-</u>	<u>-</u>	<u>584</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>584</u>
(10)	(3,119)	(10,349)	-	-	-	-	(16,013)	(37,047)
426	-	25	11	2,641	215	-	58	4,125
-	-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
426	-	25	11	2,641	215	-	58	4,125
2,175	171	-	147	(37,979)	22,526	-	79	(7,049)
<u>15,903</u>	<u>120</u>	<u>-</u>	<u>383</u>	<u>80,163</u>	<u>2,763</u>	<u>20</u>	<u>3,124</u>	<u>128,672</u>
<u>\$ 18,078</u>	<u>\$ 291</u>	<u>\$ -</u>	<u>\$ 530</u>	<u>\$ 42,184</u>	<u>\$ 25,289</u>	<u>\$ 20</u>	<u>\$ 3,203</u>	<u>\$ 121,623</u>
<u>\$ 1,288</u>	<u>\$ 961</u>	<u>\$ 5,928</u>	<u>\$ 136</u>	<u>\$ 23,850</u>	<u>\$ 7,385</u>	<u>\$ -</u>	<u>\$ 7,723</u>	<u>\$ 49,294</u>
2	2,406	4,415	-	-	-	-	-	15,220
(148)	(374)	255	-	4,003	(14,120)	-	8,401	(3,977)
74	225	(128)	-	30,081	2,175	-	-	33,415
-	9	-	-	-	-	-	-	(581)
-	-	-	-	-	-	-	-	-
358	23	2	-	(403)	12,542	-	(3)	14,132
19	6	1	-	-	5	-	-	162
-	(7)	-	-	-	18	-	-	91
<u>176</u>	<u>(24)</u>	<u>(162)</u>	<u>-</u>	<u>11,106</u>	<u>14,273</u>	<u>-</u>	<u>(87)</u>	<u>25,068</u>
<u>481</u>	<u>2,264</u>	<u>4,383</u>	<u>-</u>	<u>44,787</u>	<u>14,893</u>	<u>-</u>	<u>8,311</u>	<u>83,530</u>
<u>\$ 1,769</u>	<u>\$ 3,225</u>	<u>\$ 10,311</u>	<u>\$ 136</u>	<u>\$ 68,637</u>	<u>\$ 22,278</u>	<u>\$ -</u>	<u>\$ 16,034</u>	<u>\$ 132,824</u>
-	-	\$ 4,289	-	-	-	-	-	\$ 4,289



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# PRIVATE PURPOSE TRUSTS & AGENCY FUNDS

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## Private Purpose Trust Funds

Abandoned Property Fund - This fund accounts for unclaimed property receipts. All holders of property presumed abandoned must report these properties to the Treasurer annually. The Treasurer will honor claims indefinitely.

Revenue on Private Purpose Trusts Fund – This fund accounts for expendable earnings on private purpose trust fund balances.

Lands Reserved Trust Funds – These funds were established to account for revenue derived from the sale of timber from public lands and from appreciation on investments. The income is to be used for school purposes by townships when they become organized towns or plantations.

Permanent School Fund – This fund is comprised of numerous small private purpose trusts, the income from which may be used for specified purposes.

NextGen College Investing Plan – is the Maine College Savings Program. The program was established under Chapter 417-E of Title 20-A, to encourage the investment of funds to be used for

Qualified Higher Education Expenses at institutions of higher education. The plan consists of the investments made by participants in the State's Qualified State Tuition Program under Section 529 of the Internal Revenue Code.

The State presents discretely reported component units that are fiduciary in nature in the Statement of Fiduciary Net Assets and Statement of Changes in Fiduciary Net Assets. In accordance with GAAP, this external entity is excluded from the government-wide financial statements.

Maine Health & Higher Educational Facilities Authority – MHHEFA assists Maine health care institutions and institutions of higher education in undertaking projects involving the acquisition, construction, improvement, reconstruction and equipping of health care and educational facilities and the refinancing of existing indebtedness. The Authority, pursuant to the Student Loan Corporations Act of 1983, may finance student loan programs of institutions of higher education

## Agency Funds

Payroll Withholding Fund – This fund accounts for all payroll taxes and deductions withheld to pay the federal government, other State agencies, and payroll vendors.

Private Trusts Fund – This fund is used to account for assets held by the State acting as an agent for patients of State Mental Health facilities, inmates at State Correctional Institutions, recipients of State-supported elder and adult services, and child support enforcement services. Also included in this fund are insurance company and unemployment guaranty

deposits, and assets held in Courts and Corrections restitution escrow accounts.

Other Agency Funds – These funds account for numerous small agency funds which have been combined for financial reporting purposes.

Treasurer's Agency Fund – This fund accounts for deposits of quasi-governmental units placed in the Treasurer's Cash Pool for investment purposes.

**STATE OF MAINE**  
**COMBINING STATEMENT OF FIDUCIARY NET ASSETS**  
**PRIVATE PURPOSE TRUST FUNDS**

June 30, 2005  
(Expressed in Thousands)

							<b>Totals</b>
	<b>Abandoned Property</b>	<b>Revenue on Private Purpose Trusts</b>	<b>Lands Reserved</b>	<b>Permanent School</b>	<b>Maine Health &amp; Higher Educational Facilities Authority</b>	<b>NextGen College Investing Plan</b>	<b>Private Purpose Trusts</b>
<b>Assets</b>							
Equity in Treasurer's Cash Pool	\$ 131	\$ 70	\$ 563	\$ -	\$ -	\$ -	\$ 764
Cash and Short-Term Investments	-	-	-	-	88,039	-	88,039
Investments at Fair Value:							
Restricted Deposits and Investments	-	-	-	-	99,536	-	99,536
Other	-	-	7,919	2,592	35,325	-	45,836
Investments Held on Behalf of Others	-	-	-	-	-	3,169,856	3,169,856
Receivables, Net of Allowance for Uncollectibles:							
Loans to Institutions	-	-	-	-	986,101	-	986,101
Interest and Dividends	-	-	-	-	12	450	462
Other Receivables	-	-	-	-	608	-	608
Capital Assets - Net of Depreciation	-	-	-	-	3,632	-	3,632
Other Assets	20,849	-	-	-	1,567	-	22,416
<b>Total Assets</b>	<b>20,980</b>	<b>70</b>	<b>8,482</b>	<b>2,592</b>	<b>1,214,820</b>	<b>3,170,306</b>	<b>4,417,250</b>
<b>Liabilities</b>							
Accounts Payable	-	-	-	-	156	1,858	2,014
Due to Other Governments	-	-	-	-	1,726	-	1,726
Bonds Payable	-	-	-	-	1,096,041	-	1,096,041
Deferred Revenue	-	-	-	-	1,482	-	1,482
Other Accrued Liabilities	-	-	-	-	25,594	-	25,594
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,124,999</b>	<b>1,858</b>	<b>1,126,857</b>
<b>Net Assets</b>							
Net Assets Held in Trust for Pension, Disability, Death, Group Life Insurance Benefits and Other Purposes	20,980	70	8,482	2,592	89,821	3,168,448	3,290,393
<b>Total Net Assets</b>	<b>\$ 20,980</b>	<b>\$ 70</b>	<b>\$ 8,482</b>	<b>\$ 2,592</b>	<b>\$ 89,821</b>	<b>\$ 3,168,448</b>	<b>\$ 3,290,393</b>

**STATE OF MAINE**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS**  
**PRIVATE PURPOSE TRUST FUNDS**

Fiscal Year Ended June 30, 2005  
(Expressed in Thousands)

							<b>Totals</b>
	<b>Abandoned Property</b>	<b>Revenue on Private Purpose Trusts</b>	<b>Lands Reserved</b>	<b>Permanent School</b>	<b>Maine Health &amp; Higher Educational Facilities Authority</b>	<b>NextGen College Investing Plan</b>	<b>Private Purpose Trusts</b>
<b>Additions:</b>							
Contributions:							
Members	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,191,882	\$ 1,191,882
Investment Income:							
Net Increase in the Fair Value of Investments	-	-	172	71	418	127,866	128,527
Capital Gains Distributions from Investments	-	-	-	-	-	18,795	18,795
Interest and Dividends	158	166	177	18	7,722	46,297	54,538
Net Investment Income	158	166	349	89	8,140	192,958	201,860
Bond and Note Proceeds	-	-	-	-	42,265	-	42,265
Received from Institutions	-	-	-	-	89,694	-	89,694
Miscellaneous Revenues	17,919	-	-	-	9,343	-	27,262
Total Additions	18,077	166	349	89	149,442	1,384,840	1,552,963
<b>Deductions:</b>							
Benefits Paid to Participants or Beneficiaries	204	46	-	-	-	712,139	712,389
Construction and Program Costs	-	-	-	-	35,416	-	35,416
Bond Refunding and Refinancing Escrows	-	-	-	-	30,566	-	30,566
Principal Payments on Bonds	-	-	-	-	37,728	-	37,728
Interest Expense	-	-	-	-	51,231	-	51,231
Refunds and Withdrawals	-	-	-	-	3,268	-	3,268
Administrative Expenses	-	-	-	-	8,370	22,239	30,609
Transfers Out	11,104	137	-	-	-	-	11,241
Total Deductions	11,308	183	-	-	166,579	734,378	912,448
Net Increase (Decrease)	6,769	(17)	349	89	(17,137)	650,462	640,515
Net Assets Held in Trust for Pension, Disability, Death, Group Life Insurance Benefits and Other Purposes:							
Beginning of Year, As Restated	14,211	87	8,133	2,503	106,958	2,517,986	2,649,878
End of Year	<u>\$ 20,980</u>	<u>\$ 70</u>	<u>\$ 8,482</u>	<u>\$ 2,592</u>	<u>\$ 89,821</u>	<u>\$ 3,168,448</u>	<u>\$ 3,290,393</u>

**STATE OF MAINE**  
**COMBINING STATEMENT OF FIDUCIARY NET ASSETS**  
**AGENCY FUNDS**

June 30, 2005  
(Expressed in Thousands)

	<b>Payroll Withholding</b>	<b>Private Trusts</b>	<b>Other Agency</b>	<b>Treasurer's Agency</b>	<b>Totals Agency Funds</b>
<b>Assets</b>					
Equity in Treasurer's Cash Pool	\$ 28	\$ 4,344	\$ 1,241	\$ -	\$ 5,613
Cash and Short-Term Investments	-	27	-	13	40
Investments Held on Behalf of Others	-	57,225	-	-	57,225
Other Assets	-	290	-	-	290
Total Assets	<u>\$ 28</u>	<u>\$ 61,886</u>	<u>\$ 1,241</u>	<u>\$ 13</u>	<u>\$ 63,168</u>
<b>Liabilities</b>					
Accounts Payable	\$ 16	\$ -	\$ 12	\$ -	\$ 28
Agency Liabilities	-	61,886	1,229	13	63,128
Other Accrued Liabilities	12	-	-	-	12
Total Liabilities	<u>\$ 28</u>	<u>\$ 61,886</u>	<u>\$ 1,241</u>	<u>\$ 13</u>	<u>\$ 63,168</u>

**STATE OF MAINE**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**

Fiscal Year Ended June 30, 2005  
(Expressed in Thousands)

	Balance			Balance		
	July 1, 2004	Additions	Deductions	June 30, 2005		
	(As Restated)					
<b>Payroll Withholding</b>						
<b>Assets</b>						
Cash, Short-term Investments & Equity in Treasurer's Cash Pool	\$ 34	\$ 240,216	\$ 240,222	\$ 28		
Total Assets	\$ 34	\$ 240,216	\$ 240,222	\$ 28		
<b>Liabilities</b>						
Accounts Payable & Other Accrued Liabilities Due to Other Funds	\$ 34	\$ 371,640	\$ 371,646	\$ 28		
Total Liabilities	\$ 34	\$ 371,640	\$ 371,646	\$ 28		
<b>Private Trusts</b>						
<b>Assets</b>						
Cash, Short-term Investments & Equity in Treasurer's Cash Pool	\$ -	\$ 4,371	\$ -	\$ 4,371		
Other Assets	-	290	-	290		
Investments Held on Behalf of Others	59,047	8,307	10,129	57,225		
Total Assets	\$ 59,047	\$ 12,968	\$ 10,129	\$ 61,886		
<b>Liabilities</b>						
Accounts Payable & Other Accrued Liabilities Agency Liabilities	\$ -	\$ 843	\$ 843	\$ -		
Total Liabilities	\$ 59,047	\$ 9,953	\$ 7,114	\$ 61,886		
<b>Other Agency</b>						
<b>Assets</b>						
Cash, Short-term Investments & Equity in Treasurer's Cash Pool	\$ 1,155	\$ 6,637	\$ 6,551	\$ 1,241		
Total Assets	\$ 1,155	\$ 6,637	\$ 6,551	\$ 1,241		
<b>Liabilities</b>						
Accounts Payable & Other Accrued Liabilities Agency Liabilities	\$ -	\$ 12	\$ -	\$ 12		
Total Liabilities	\$ 1,155	\$ 10,858	\$ 10,772	\$ 1,241		
<b>Treasurer's Agency</b>						
<b>Assets</b>						
Cash, Short-term Investments & Equity in Treasurer's Cash Pool	\$ 12	\$ 241,604	\$ 241,603	\$ 13		
Total Assets	\$ 12	\$ 241,604	\$ 241,603	\$ 13		
<b>Liabilities</b>						
Agency Liabilities	\$ 12	\$ 242,232	\$ 242,231	\$ 13		
Total Liabilities	\$ 12	\$ 242,232	\$ 242,231	\$ 13		
<b>Totals - All Agency Funds</b>						
<b>Assets</b>						
Cash, Short-term Investments & Equity in Treasurer's Cash Pool	\$ 1,201	\$ 492,828	\$ 488,376	\$ 5,653		
Investments Held on Behalf of Others	59,047	8,307	10,129	57,225		
Other Assets	-	290	-	290		
Total Assets	\$ 60,248	\$ 501,425	\$ 498,505	\$ 63,168		
<b>Liabilities</b>						
Accounts Payable & Other Accrued Liabilities Agency Liabilities Due to Other Funds	\$ 34	\$ 372,495	\$ 372,489	\$ 40		
Total Liabilities	\$ 60,214	\$ 262,188	\$ 259,274	\$ 63,128		
Total Liabilities	\$ 60,248	\$ 634,683	\$ 631,763	\$ 63,168		

